

**PROCESSING CIRCUIT CAPABLE OF MODIFYING DIGITAL AUDIO  
SIGNALS**

|              |   |                        |                       |
|--------------|---|------------------------|-----------------------|
| Appl. No.    | : | 10/707,858             | Confirmation No. 1857 |
| Applicant    | : | Tzueng-Yau Lin         |                       |
| Filed        | : | January 19, 2004       |                       |
| TC/A.U.      | : | 2615                   |                       |
| Examiner     | : | SAUNDERS JR,<br>JOSEPH |                       |
| Docket No.   | : | MTKP0044USA            |                       |
| Customer No. | : | 27765                  |                       |

Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

**AMENDMENT**

5 Sir:

In response to the Office action of May 22, 2007, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

10 **Remarks/Arguments** begin on page 6 of this paper.